



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2736

Office of Freedom of Information
& Privacy Act Operations

April 20, 2010

Mr. William Cohan

(b)(6)

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 10-06330-FOIA

Dear Mr. Cohan:

This letter is an acknowledgment of your FOIA Request dated April 18, 2010, and received in this office on April 19, 2010, regarding Abacus CDO File No. HO-10911.

Your request has been assigned tracking number 10-06330-FOIA. Your request will be assigned to a Research Specialist for processing and you will be notified of the findings as soon as possible. After 20 business days you may contact this office for the status of your request by calling 202-551-8300, or sending an email to foiapa@sec.gov. Please cite your tracking number if you contact us.

For additional information, please visit our website at www.sec.gov and follow the FOIA link at the bottom.

Sincerely,

Office of FOIA &
Privacy Act Operations

FOIA REFERRAL MEMO
for
Division of Enforcement

DATE: April 21, 2010

TO: Donald C. Chumley, Senior Counsel
Division of Enforcement
J. Gaylor

FROM: Felecia Taylor, Lead Research Specialist
FOIA/PA Office (202) 551-8349

YOUR REPLY DUE: April 28, 2010

Please provide all documents responsive to the attached FOIA request. If you object to full disclosure of any or all documents provided, please specify in writing which records should be withheld and which FOIA exemptions should be asserted. If you locate any documents subject to CONFIDENTIAL TREATMENT REQUESTS, please note them in your response so that we may inform the requestor.

Fee information: Include with your response to this referral memo, a statement as to the number of hours of research spent on this request, along with the hourly rate (or SK rating) of the person(s) who processed the request.

FOIA REQUEST NO: 10-06330-FOIA

REQUESTOR: William Cohan

SUBJECT: Abacus CDO

CASE NO.: HO-10911/MHO-10911

REFERRED TO:

COMMENTS: Please advise me on the accessibility of the requested documents. Thank you.

Taylor, Felecia

From: Chumley, Donald
Sent: Wednesday, April 21, 2010 10:57 AM
To: Taylor, Felecia; foiapa
Subject: RE: (10-06330 \ Reporter \ Abacus CDO | HO-10911/MHO-10911

(b)(5),(b)(7)(A)

-----Original Message-----

From: Taylor, Felecia [mailto:taylorf@sec.gov]
Sent: Wednesday, April 21, 2010 9:20 AM
To: #FOIA-ENF
Subject: (10-06330-FOIA) Division of Enforcement - Referral Memo

Request for Documents for Case # '10-06330-FOIA'. Due date: 04/28/2010.



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
STATION PLACE
100 F STREET, NE
WASHINGTON, DC 20549-2736

Office of Freedom of Information
& Privacy Act Operations

April 27, 2010

Mr. William Cohan

(b)(6)

Re: Freedom of Information Act (FOIA), 5 U.S.C. § 552
Request No. 10-06330-FOIA

Dear Mr. Cohan:

This letter responds to your electronically transmitted request, sent April 18, 2010, and received in this office on April 19, 2010, for all documents related to In the Matter of Abacus CDO, File No. HO-10911, including all emails and depositions.

We are withholding the non-public records that are responsive to your request under 5 U.S.C. § 552(b)(7)(A), 17 CFR § 200.80(b)(7)(i). This exemption protects from disclosure records compiled for law enforcement purposes, the release of which could reasonably be expected to interfere with enforcement activities. Since Exemption 7(A) protects the records from disclosure, we have not determined if other exemptions apply. Therefore, we reserve the right to assert other exemptions when Exemption 7(A) no longer applies.

Because the underlying circumstances may change, we may later disclose some of the exempt records. If you wish, you may request them again six months from the date of this letter.

You have the right to appeal our decision to our General Counsel under 5 U.S.C. § 552(a)(6), 17 CFR § 200.80(d)(5) and (6). Your appeal must be in writing, clearly marked "Freedom of Information Act Appeal," and should identify the requested records. The appeal may include facts and authorities you consider appropriate.

Mr. William Cohan
April 27, 2010
Page Two

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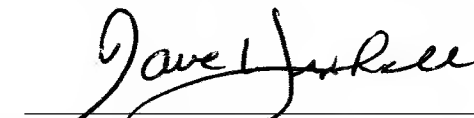
Send your appeal to the FOIA/Privacy Act Office of the Securities and Exchange Commission located at Station Place, 100 F Street NE, Mail Stop 2736, Washington, D.C. 20549, or deliver it to Room 1120 at that address. Also, send a copy to the SEC Office of the General Counsel, Mail Stop 9612, or deliver it to Room 1120 at the Station Place address.

As you may know, the Commission filed a related civil complaint, SEC v. Goldman Sachs & Co., et al., No. 2010 CV 03229, in the United States District Court for the Southern District of New York on April 16, 2010. To obtain information relating to this proceeding, please contact the U.S. Courthouse located at Daniel Patrick Moynihan, 500 Pearl Street, New York, NY 10007-1312, or telephone number (212) 805-0136.

The total cost incurred for processing this request is \$28.00, as indicated on the enclosed invoice. Please send your payment and the enclosed invoice to our Office of Financial Management.

If you have any questions, please contact Ms. Felecia Taylor of my staff at (202) 551-8349 or taylorf@sec.gov. You may also contact me at (202) 551-8316 or foiapa@sec.gov.

Sincerely,
FOIA/Privacy Act Officer

by: 

Dave Henshall
FOIA/Privacy Act Branch Chief

Enclosure

BILLING STATEMENT

TO: William Cohan
(b)(6)

FOIA REQ #: 10-06330-FOIA

DATE: April 27, 2010

FOR:	CERTIFICATION CHARGES	\$	_____	
	PRODUCTION CHARGES	\$	_____	
	RESEARCH CHARGES	\$	28.00	(\$28.00 X 1 hr.)
	REVIEW CHARGES	\$	_____	
	TOTAL	\$	28.00	

PLEASE SEND YOUR CHECK PAYABLE TO THE SECURITIES AND EXCHANGE COMMISSION FOR THE TOTAL AMOUNT SHOWN ABOVE WITHIN 30 DAYS. THE COMMISSION MAY ADD INTEREST CHARGES FOR PAYMENTS NOT RECEIVED IN 30 DAYS.

Mail To: SECURITIES AND EXCHANGE COMMISSION
Office of Financial Management
6432 General Green Way, Mail Stop O-3
Alexandria, VA 22312-2413

SEC 91 (4-02)

Cut along this line

foiapa

10-06330-FOIA

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From: william cohan (b)(6)
Sent: Sunday, April 18, 2010 4:54 PM
To: foiapa

RECEIVED

2010 APR 19 A 11:36

to whom it may concern

please consider this an FOIA request to get any and all documents related to In the Matter of Abacus CDO File No. HO-10911, including all emails, depositions, everything

SEC
FOIA OFFICE

thank you

william cohan

(b)(6)